THE BOMBAY LOTTERIES AND PRIZE COMPETITIONS CONTROL AND TAX ACT, 1948 (BOM. LIV OF 1948).

G. N., H. D., No. 7049/5, dated 1st April 1949 (B. G., Pt. IV-B, p. 505). S. 31.

In exercise of the powers conferred by section 31 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948), the Government of Bombay is pleased to make the following rules, namely :— Bombay Lotteries and prize Competitions Control and Tax Rules, 1949.

1. *Title.*—These rules may be called the Bombay Lotteries and Prize Competitions Control and Tax Rules, 1949.

2. *Definitions.*—In these rules unless there is anything repugnant in the subject or context,—

(*a*) "Act" means the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 ;

(*b*) "form" means a form appended to these rules ;

(*c*) "licence" means a licence granted under section 5, 6 or 7 of the Act ;

(*d*) "Licensing Officer" means the Collector or such other Officer as may be authorized by the State Government under section 24 of the Act to grant licences ;

(*e*) "section" means a section of the Act ;

(*f*) "tax" means the tax levied under section 12 of the Act on a lottery or prize competition licensed under section 5, 6 or 7 of the Act, as the case may be ;

(*g*) words and expression not defined in these rules shall have the meanings assigned to them in the Act.

3. *Application for licence.*—Any promoter desirious of obtaining a licence under section 5, 6 or 7, shall, either personally or by registered post, submit an application in Form A, B or C, as the case may be, to the Licensing Officer.

4. *Forms and particulars of the licence.*—Every licence under sections 5, 6 and 7 shall be in Form D, E and F, respectively, and shall be subject to the conditions and restrictions therein specified and to the provisions of the Act, and these rules. The licence shall be effective throughout the State of Bombay.

5. *Fees for grant of licences.*—(1) A fee shall be charged for every licence as follows :

(*i*) Rs. 10 for every entertainment lottery ;

(*ii*) (*a*) Rs. 10 for every private lottery promoted by a society having not more than 500 members and restricted to its members ;

(*b*) Rs. 25 for every other private lottery ;

(*iii*) Rs. 25 for every prize competition.

Such fee shall be paid by every applicant into a Government Treasury or a Sub-Treasury or into the Reserve Bank of India on Government account or paid in cash or sent by money order to the Licensing Officer.

(2) No application for the grant of a licence shall be entertained unless the amount of the licence fee is so paid or sent.

6. *Suspension or cancellation of licence.*—The Licensing Officer ordering the suspension or cancellation of any licence under section 11 shall record his reasons for such order and shall, if requ sted, furnish a copy of such order together with the reasons for it to the holder of the licence.

7 *Transfer of the licence and partnership.*—Every licence granted under these rules shall be deemed to have been granted personally to the promotor named therein, and no such promoter shall sell or otherwise transfer, or enter into a partnership with any person for the working of such licence.

8. *Loss of License.*—When any license granted under these rules is lost or is destroyed or if a holder so desires, a duplicate copy thereof may be furnished to the holder by the Licensing Officer on payment of a fee of—

(*i*) Rs. 2 for license for an entertainment lottery.
(*ii*) Rs. 5 for license for a private lottery.
(*iii*) Rs. 10 for license for a prize competition.

9. *Production of license on demand.*—Every person holding or acting under a license granted under these rules shall produce the same or a copy thereof furnished to him under rule 8 whenever called upon to do so by an officer duly empowered in this behalf.

10. *Keeping books of accounts.*—The books of accounts kept by a licencee under section 15 of the Act shall contain the following patriculars :—

(*a*) *In the case of an entertainment lottery—*

(*i*) the number of tickets printed ;
(*ii*) the price of the tickets ;
(*iii*) the number of the tickets sold ;
(*iv*) the amount received by sale of tickets ;
(*v*) the expenses incurred in printing tickets ;
(*vi*) the expenses incurred in purchasing prizes in the lottery ;
(*vii*) the proceeds of the entertainment including the proceeds of the lottery;
(*viii*) the expenses incurred on the entertainment excluding expenses incurred in connection with the lottery ;
(*ix*) the total proceeds of the entertainment (including the poceeds of the lottery) after deducting the amounts under pragraphs (*v*), (*vi*) and (*viii*) ;
(*x*) the tax paid on the lottery.

(*b*) *In the case of private lottery—*

(*i*) the number of tickets printed ;
(*ii*) the price of the ticket or chance in the lottery ;
(*iii*) the number of tickets or chances sold ;
(*iv*) the total proceeds of the lottery ;
(*v*) the expenses incurred for printing and stationery ;
(*vi*) the amount devoted to the provision of prizes for purchasers of tickets or chances ; or the amount devoted to the purposes which are purposes of the Society as the case may be;
(*vii*) the tax paid on the lottery.

(*c*) *In the case of prize competitions*—

(*i*) the number of coupons submitted by persons in respect of every prize competition ;

(*ii*) the number of free entry coupons ;

(*iii*) the amount received in respect of such competition ;

(*iv*) the tax paid in respect of the prize competition :

Provided that in case of a prize competition in respect of which the entrance fee is included in or forms part of the consideration for the sale of any goods and is not separately levied, the licensee shall keep a separate account of the sums received in respect of such fee :

Provided further that when no entrance fee is levied in any manner whatever in respect of a prize competition, the licensee shall keep a separate account of the prizes given away in such prize competition.

11. *Every licensee to furnish return of accounts kept under section 15 of the Act.*— (*a*) Every licensee in the case of lotteries shall submit to Licensing Officer a statement of account within seven days of the drawing of the lottery ; and

(*b*) Every licensee in the case of prize competition shall, within 15 days of the close of each calendar month, submit to the Licensing Officer a return in Form G of the total sum received by him during the month and other particulars in respect of every prize competition.

12. *Penalty for breach of rule 7, 9, 10 or 11.*—Any licensee contravening rule 7, 9, 10 or 11 of these rules shall, on conviction, be liable to fine which may extend to fifty rupees.

FORM A.

(*See* rule 3.)

Application for the grant of a licence under section 5 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

	The replies to be written in this column.
1. Full name and address of the promoter.	
Town or village (and name of street and number of premises in case of a town).	
Taluka	
District	

*2. The details of the entertainment lottery for which licence is applied for, viz., place, date or dates, and time of the entertainment, the price of the ticket and the amount proposed to be spent on prizes in the lottery.	
3. Whether the promoter had applied for a licence before and, if so, with what result.	
4. Remarks.	

Signature of the applicant.

Date of application.

**Explanation.*—The applicant shall furnish to the Licensing Officer a specimen of the ticket in the lottery and any other literature proposed to be issued in connection with the lottery.

FORM B.

(*See* rule 3.)

Application for the grant of a licence under section 6 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

	The replies to be written in this column.
1. Full name and address of the promoter.	
Town or village (and name of street and number of premises in case of a town).	
Taluka	
District	
2. Full name and address and number of members of the Society in case the lottery is promoted for members of a Society.	

*3. The details of the private lottery for which licence is applied for, viz., place, date and time of the holding of the lottery and the price of the ticket or chance in the lottery and the prizes offered to purchasers of tickets or chances in the lottery and/or portion of proceeds proposed to be devoted to purposes which are purposes of the Society.

4. Whether the promoter had applied for a licence before and, if so, with what result.

5. Remarks.

Signature of the applicant.

Date of application.

**Explanation.*—*The applicant shall furnish to the Licensing Officer a specimen of the ticket or chance in the lottery and any other literature proposed to be issued in connection with the lottery.*

FORM C.

(*See* rule 3.)

Application for the grant of a licence under section 7 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

..... The replies to be written in this column.

1. Full name and address of the promoter.

2. Name of newspaper or periodical or place of business.

Town or village (and name of street and number of premises in case of a town).

Taluka ... ...

District ... ...

*3. The details of the prize competition (or competitions) for which licence is applied for with details of entrance fee and the method of selecting the prize winners.

**Explanation.*—*The applicant shall furnish to the Licensing Officer a specimen entry form and any other literature proposed to be issued in connection with the prize competition.*

4. Whether the promoter had applied for a licence before and, if so, with what result.

5. Remarks.

Signature of the applicant,

Date of application.

FORM D.

(*See* rule 4.)

Licence for an Entertainment Lottery under section 5 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

Licence No.

(Name of Promoter) .....

(Address) .....

(Signature and place).....Town or Village (name of street and number of premises in case of a town) .....Taluka.....

District .....

is hereby granted licence subject to the provisions of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948), (hereinafter called "the said Act") and the rules thereunder for the promotion of a lottery described in the Schedule annexed to this licence, as an incident of an entertainment to be held on (date or dates) subject to the conditions hereinafter mentioned, namely :—

Conditions.

1. The licensee shall afford all facilities for the checking of his account and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purpose of the Act by the Licensing Officer or by any officer authorised by him in this behalf.

2. The licensee shall not vary the details of the price of the ticket and the prizes stated in respect thereof in the Schedule hereto annexed without the previous permission of the Licensing Officer.

3. The licensee shall state in a prominent place in every notice, announcement ticket or any other document issued in connection with the lottery that he has obtained such licence and shall also specify in such notice, announcement ticket or other documents, the number and date of the licence.

4. The licensee shall, if called upon by the Licensing Officer, to do so at any time, deposit in cash or in Government Securities or in Post Office Cash Certificates an amount equal to the probable amount of the tax payable by him under section 12 of the Act in respect of the lottery.

5. Without prejudice to the liability of the licensee, if any, to be proceeded against under any of the provisions of the Act or the rules made thereunder the licence shall be liable to be suspended or cancelled in accordance with the provisions of section 11 of the Act.

6. If the licence is suspended or cancelled for any reason, the licensee shall not be entitled to any compensation for such suspension or cancellation or to the refund of any fee paid in respect thereof.

Dated this day of 19 .

Seal of Licensing Officer.

Signature of the Licensing Officer. :.....

Designation .....

SCHEDULE.

(Description of the entertainment lottery.)

FORM E.

(*See* Rule 4.)

Licence for promotion of a Private Lottery under section 6 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

Licence No.

(Name(s) of Promoter(s)).....

.....

(Address).....

(Situation and place of business).....

Town or village (name of street and number of premises in case of a town).....

.....

Taluka....., District.....

is hereby granted licence subject to the provisions of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948) (hereinafter called

" the said Act ") and the rules thereunder for promotion of a private lottery described in the Schedule annexed to this licence to be held on the (date or dates)..... .....subject to the conditions hereinafter mentioned, namely :—

Conditions.

1. The licensee shall afford all facilities for the checking of his account and shall, at all reasonable times, produce for inspection accounts or other documents and furnish fully and correctly any information in his possession as may be required for the purposes of the Act by the Licensing Officer or by any Officer authorised by him in this behalf.

2. The licensee shall not vary the details of the price of the ticket and the prizes stated in respect thereof in the attached Schedule hereto annexed without the previous permission of the Licensing Officer.

3. The licensee shall state in a prominent place in every notice announcement, ticket or any other document issued in connection with the lottery that he has obtained such licence and shall also specify therein the number and date of the licence.

4. The licensee shall, if called upon by the Licensing Officer to do so at any time deposit in cash or in Government Securities or in Post Office Cash Certificates an amount equal to the probable amount of the tax payable by him under section 12 of the Act in respect of the lottery.

5. Without prjudice to the liability of the licensee, if any, to be proceeded against under any of the provisions of the Act and the rules made thereunder the licence shall be liable to be suspended or cancelled in accordance with the provisions of section 11 of the Act.

6. If the licence is suspended or cancelled for any reason, the licensee shall not be entitled to any compensation for such suspension or cancellation or to the refund of any fee paid in respect thereof.

Dated this day of 19 .

Signature of the

Seal of Licensing Officer.

Licensing Officer .....

Designation .....

SCHEDULE.

(Description of the private lottery.)

FORM F.

(*See* Rule 4.)

Licence for promotion of a Prize Competition (or Competitions) under section 7 of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948).

Licence No.

(Name of Promoter).....

(Name of Newspaper or periodical).....

(Address).....

(Situation and place of business).....

Town or village (name of street and number of premises in the case of a town).....
.....

Taluka....., District.....

is hereby granted licence subject to the provisions of the Bombay Lotteries and Prize Competitions Control and Tax Act, 1948 (Bom. LIV of 1948), (hereinafter called " the said Act "), and the rules thereunder for promotion of prize competition (or competitions) described in the Schedule annexed to this licence, for the period from 19 to 31st March 19 , both days inclusive, subject to the conditions hereinafter mentioned, namely :—

Conditions.

1. The licensee shall afford all facilities for the checking of his accounts and shall, at all reasonable times, produce for inspection accounts or other documents and shall furnish fully and correctly any information in his possession as may be required for the purposes of the Act by the Licensing Officer or any officer authorized by him in this behalf.

2. The licensee shall not vary the details of the competition entrance fee and the prizes stated in respect thereof in the Schedule hereto annexed without the previous permission of the Licensing Officer.

3. The licensee shall state in a prominent place in every publication, ticket or coupon issued in connection with the prize competition (s) that he has obtained such licence and shall also specify in such publication, ticket or coupon the number and date of the licence.

4. The licensee shall not exhibit or cause to be exhibited in his place of business or any other public place any document which is or purports to be a cash voucher, ticket or entry fee receipt issued in connection with the prize competition.

5. The licensee shall, if called upon by the Licensing Officer to do so at any time deposit in cash or in Government securities or in Post Office Cash Certificates an amount equal to the probable amount of the tax payable by him under section 12 of the Act for any quarter in respect of the prize competition or competitions.

6. The licensee shall appoint a committee for the purpose of scrutinising the result of each prize competition and the Licensing Officer or any Officer appointed by him in this behalf shall be one of the members of such committee.

7. Without prejudice to the liability of the licensee, if any, to be proceeded against under any of the provisions of the Act and the rules made thereunder, the licence shall be liable to be suspended or cancelled in accordance with the provisions of section 11 of the Act.

8. If the licence is suspended or cancelled for any reason the licensee shall not be entitled to any compensation for such suspension or cancellation or to the refund of any fee paid in respect thereof.

Dated this day of 19

Seal of Licensing Officer.

Signature of the Licensing Officer :.....

Designation : .....

SCHEDULE.

(Description of the Prize Competition (or Competitions).

FORM G.

(*See* rule 11.)

Name of Promoter .....

Number of Licence .....

Nature and description of Prize Competition .....

Prizes offered for the Competition .....

Month.	Total number of coupons submitted.	Total number of free entry coupons.	Total sum received in respect of such competition.	Remarks.
1	2	3	4	5

I do hereby declare that I have compared the above particulars with my book of account and they are, in so far as I can ascertain, accurate and complete.

Dated this day of 19

Signature of the Promoter.